or any other persons or bodies corporate under the authority of the said recited acts or this act, or any of them, and the recovery and repayment of such loans, in such or the like manner as if they had been particularly and severally re-enacted in the body of this act, except so far only as the same is amended or altered by any of the said acts or by this act.

Section 15 enacts, That in case the said Commissioners of Public Works shall, under the authority of any of the said recited acts or this act, make any sale or other absolute disposition of any public works, interest, property or effects comprised in any mortgage, assignment or other charge already executed or hereafter to be executed under the provisions of any of the said recited acts or this act, it shall be lawful for them, with the consent of the Commissioners of Her Majesty's Treasury, out of the clear monies thereby produced, after payment of the expenses of preparing for and making such sale or other disposition, so far as such clear monies will extend, to deduct and retain all the principal monies for the time being remaining due or secured upon such mortgage, assignment or charge, notwithstanding the whole of such principal money, or any instalment thereof, may not, according to the terms of such mortgage, assignment or charge, have become actually due and payable, together with all interest (if any) for the time being accrued due on such principal monies.

Section 16, Clause (A.), contains powers for recovering loans to Trustees of Turnpike Roads extended to loans under 45 Geo. 3, c. 43.

Section 17 recites 1 and 2 Vict. c. 83, which makes it lawful for the Commissioners of Her Majesty's Treasury to appropriate out of the sum of five hundred thousand pounds in exchequer bills, authorized to be advanced under the authority of the said act, any sum or sums in exchequer bills, not exceeding fifty thousand pounds in the whole, for the promotion and extension of public works in Ireland, to be applied by the commissioners appointed under the authority of the said first-recited act; and 2 and 3 Vict. c. 50, whereby, after reciting that the said sum or sums so authorized by 1 and 2 Vict. c. 83, to be appropriated for the promotion and extension of public works in Ireland should be made applicable to the purposes of the acts therein mentioned, it is enacted, that in case any such appropriation should be or had been made, it should be lawful to apply the exchequer bills so appropriated to the purposes of all or any of the acts therein recited, and to make advances thereout accordingly, either by way of loan or by way of grant, or partly by way of loan and partly by way of grant, pursuant to the provisions of the acts therein recited and the said act respectively. That it was deemed expedient by the Commissioners of Her Majesty's Treasury, and was intended that one-half of the said sum of fifty thousand pounds should be applied in loans, and one-half in grants; but nevertheless, the sum of forty-six thousand pounds, part thereof, has been inadvertently issued in the way of loans, and only the remaining four thousand pounds in the way of grants. That it is expedient that the sum of twenty-one thousand pounds should be repaid to the fund to be issued in the way of grant; and enacts, That it shall be lawful for the Commissioners of Her Majesty's Treasury to order that, out of such monies as at or after the passing of this act may be in the exchequer, or as may be hereafter paid into the Bank of England to the credit of Her Majesty's Exchequer in reparment of loans made for public works in Ireland, any sum or sums of money, not exceeding the sum of twenty-one thousand pounds, may be set apart and appropriated for grants by the said Commissioners of Public Works, with the approval of the said Commissioners of Her Majesty's Treasury, in such and the same manner as the said sum of twenty-one thousand pounds might have been used and applied for grants if the same had not been inadvertently applied for the purposes of loans.

Section 18 is the construction clause.

Scientific and Literary Societies' Exemption from Rates Act (passed) c. 36.—This act enacts, that after the first of October, 1843, no person or persons shall be assessed or rated, or liable to be assessed or rated, or liable to pay to any county, borough, parochial, or other local rates or cesses, in respect of any land, houses, or buildings, or parts of houses, or buildings, belonging to any society instituted for purposes of science, literature, or the fine arts exclusively, either as tenant or as owner, and occupied by it, for the transaction of its business, and for carrying into effect its purposes, provided that such society shall be supported wholly or in part by annual voluntary contributions, and shall not, and by its laws may not, make any dividend, gift, division, or bonus in money unto or between its members, and provided also, that such society shall obtain the certificate of the barrister-at-law or lord advocate as hereinafter-mentioned. Scientific societies, &c., before taking benefit of this act are to cause three copies of their rules of management to be submitted to the barrister or person appointed to certify the rules of friendly societies, or lord advocate in Scotland, who shall certify them if entitled. One certified copy to be returned to the society; one to be retained by the barrister; and the other transmitted to the clerk of the peace of confirmation at the session, and to be there deposited. When rules of any society are altered so as to affect or relate to the property or constitution of such society, the alterations are to be so certified within one calendar month after the alteration, and to be filed at the sessions as aforesaid, and society to be entitled meantime to benefit of act as if no such alteration had been made; but where barrister refuses to certify, society not to have benefit of the act from the time that such rules shall have come into operation. Fee to barrister not to exceed one guinea, either for certifying rules or alterations; the fee, with the expenses of transmitting the rules to and from the barrister, to be borne by the society. If barrister refuse to certify rules, quarter sessions, &c. may order them to be filed notwithstanding. Persons assessed to rates from which any such society shall be exempted by this act may appeal to the quarter sessions, &c. on giving the notice prescribed by the act, and the court may adjudge the appeal with costs to the successful party.

ASSESSED TAXES CASES.

Determined by the Judges on Appeal.

(No. 1478)—Windows—House—Due Assessment—What is.

A party appearing in 1840 to have twenty-two windows is liable to be charged for the same, although he had been assessed for eighteen only since 1831, by error of the surveyor; nor is he entitled to open windows free of duty, not having been so duly assessed in 1834. (48 Geo. 3, c. 55, sch. (A.) and 4 & 5 Will. 4, c. 54, s. 7.)

At a meeting of the commissioners acting in execution of the several acts relating to land and assessed taxes, held at the court-house, Marylebone-lane, on Tuesday, the 1st day of September, 1840, and by adjournment at the same place, on Tuesday, the 1st day of December, 1840; Mr. Samuel Belton, of Bryanston-street, in the said division, appealed against the assessment upon him for 1840, for twenty-two windows in his house, No. 21, Bryanston-street, being an increase from eighteen windows which were charged in the previous year. (48 Geo. 3, c. 55, sch. A.)

The appellant did not adduce any evidence to shew that there were not twenty-two windows in his house; but his son, Richard Belton, who attended in consequence of his father's illness, stated upon oath that one of the windows had been made and opened since 1834, and claimed on behalf of his father to be exempted from such one window, under the act of 4 & 5 Will. 4, c. 54, s. 7.

It appeared from the assessment for the year ending on the 5th day of April, 1835, which was produced, that the appellant was therein assessed in respect of his said dwelling-house for eighteen windows, such assessment having been made out, signed, and sworn to by the assessors duly appointed, examined by the crown surveyor, and signed, sealed, and allowed by the commissioners.

The superintending surveyor objected to the appellant being relieved from duty for the window in question, contending that as it appeared he was charged for only eighteen windows in 1834, and as he had now twenty-two windows, of which only one was stated to have been opened since 1834, he could not therefore have been duly assessed for the year ending 5th April, 1835, so as to entitle him to make or open any additional window free of duty under the meaning of the act above referred to.

The commissioners considering that even if there were twenty-one windows in the house in 1834, the appellant was not in any way instrumental in making the assessment upon himself, since no return of the number of windows is called for from the parties chargeable with the duty thereon; and being of opinion (as the assessment had been made upon him in 1834, in the proper and legal mode pointed out by the acts of parliament relative to assessed taxes) that he was duly assessed within the intention of the act before-mentioned, so as to entitle him to make and open any additional window free of duty, relieved him for one window, reducing the charge upon him to the duty for twenty-one windows.

But the superintending surveyor not being satisfied with their decision, required that the case should be stated for the opinion of the judges, which is hereby done accordingly.

THOMAS FIELDER, JOSEPH SIMPKIN, } Commissioners.

18th May, 1841.—We are of opinion that the determination of the Commissioners is wrong.

J. PATTESON. T. COLTMAN. W. WIGHTMAN.
—*Justice of the Peace.*

LIST OF ENGLISH PATENTS.

(From the Repertory of Patent Inventions.)

John Duncan, of Lombard-street, gentleman, for improvements in the casting and construction of types for printing.—Sealed June 26, 1843. (Six months.) Communication.

Charles Townsend Christian, of St. Martin's-place, St. Martin's-lane, East India Army Agent, for improvements in the construction of steam-engines.—Sealed June 27, 1843. (Six months.) Communication.

Richard Walker, of Bradford, coach builder, for improvements in locomotive carriages, and in steam-boilers and engines.—Sealed June 27, 1843. (Six months.)

John Thomas Betts, of Battersea, gentleman, for improvements in covering and stopping the tops of boxes, jars, pots, and other vessels.—Sealed June 27, 1843.—(Six months.) Communication.

Edward Johnson, of Nelson-square, Blackfriars-road, surgeon, for improvements in apparatus for bathing.—Sealed June 27, 1843. (Six months.)

Alexander Parkes, of Birmingham, artist, for improvements in preparing solutions of certain vegetable and animal matters, applicable to preserving wood and other substances, and for other uses.—Sealed June 27, 1843. (Six months.)

Charles Kent, of Liverpool, manufacturing chemist, for an improved lamp for the combustion of naphtha, turpentine, and other resinous oils.—Sealed June 30, 1843. (Six months.)

Charles Tetley, of Bradford, Yorkshire, gentleman, for certain improvements or improvements in the construction of boilers, otherwise generators, for producing steam.—Sealed June 30, 1843. (Six months.)

James Lancaster-Lucena, of Garden-court, Middle Temple, London, barrister-at-law, for certain improvements in steam-engines and in machinery for propelling vessels, which improvements were applicable to other purposes; being an extension of a patent for the term of five years, granted by his late Majesty King George the Fourth, to Elijah Galloway, of King-street, Southwark, engineer.—Sealed July 1, 1843.

James John Green, of Woolwich, surgeon, for improvements in apparatus for securing or fixing standing rigging and chains, and other tackle.—Sealed July 1, 1843. (Six months.)

Charles Phillips, of Chipping Norton, Oxford, engineer, for improvements in apparatus or machinery for cutting corn, grass, or such like standing or growing crops, and in apparatus or machinery for cutting vegetable substances as food for cattle.—Sealed July 3, 1843. (Six months.

Thomas Weildike, of Horncastle, Essex, machinist, for improvements in machinery for making hay, which improvements are applicable to other agricultural purposes.—Sealed July 3, 1843. (Six months.)

James Verity, of Leicester-street, Regent-street, boot and shoe maker, for improvements in the heels and soles of boots and shoes.—Sealed July 3, 1843. (Six months.)

James Hartley, of Wear Glass Works, Sunderland, glass manufacturer, for improvements in the manufacture of glass.—Sealed July 6, 1843. (Six months.)

James Boydell, jun., of Oak Farm Works, near Dudley, Stafford, iron master, for improvements in the manufacture of metallic roofs and joists, and improvements in joining sheets or plates of metal for various purposes.—Sealed July 6, 1843. (Six months.)

Florimond Delcroix, jun., of Norfolk-street, Strand, merchant, for improvements in furnaces for locomotive and other engines, and in the apparatus used for regulating the escape of steam, and the passage of air in chimneys or furnaces.—Sealed July 6, 1843. (Six months.) Communication.

James Neville, of Walworth, civil engineer, for certain improvements in the form and manufacture of horse-shoes.—Sealed July 6, 1843. (Six months.)

John Wright and Richard Wright, both of Richmond, Yorkshire, boot and shoe makers, for certain improvements in boots and shoes, and other the like coverings for the feet.—Sealed July 6, 1843. (Six months.)

Joseph Cooke Grant, of Stamford, ironmonger, for improvements in the construction of barrows.—Sealed July 6, 1843. (Six months.)

John Woodhouse Day, of Wellfield Castle, Eden, Durham, land agent, for certain improvements in apparatus to facilitate the loading of vessels with coal, culm, or cinders.—Sealed July 6, 1843. (Six months.)

(To be continued.)

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